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January 4, 1999

VIA TELECOPIER AND CERTIFIED MAIL

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Re: Applicants: Abbas M. Husain, M.D.
Arch C. Luther
Serial No: 08/933,071
For: Digital Audio Recording With
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Our File No. 60,259-001

RECEIVED
JAN 22 1999
GROUP 0100

Dear Sir:

Enclosed herewith for filing please find the response to the
office action dated October 15, 1998 with regard to the above-
captioned matter.

This matter is being handled by Examiner Daniel St.Cyr.

Very truly yours,

ROBERT D. THOMPSON

RDT/dcp
Enclosure